

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 7096 of 1997

For Approval and Signature:

Hon'ble THE ACTING CJ R.A.MEHTA and
MR.JUSTICE S.D.PANDIT

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

RACHNA ART PRINTS PVT.LTD.

Versus

UNION OF INDIA

Appearance:

MR MIHIR H.JOSHI for the petitioner
MR H.M.MEHTA, Learned Sr. Counsel with
MS AVANI S MEHTA for Respondents.

CORAM : THE ACTING CJ R.A.MEHTA and
MR.JUSTICE S.D.PANDIT

Date of decision: 06/10/97

ORAL JUDGEMENT

Rule. Ms Avani Mehta waives service of rule on behalf of the respondents.

2. The petitioner made application for refund of pre-deposit which they had made during the pendency of the proceedings before CEGAT. They have succeeded before CEGAT and the reference application before the CEGAT is also dismissed. Even if the Department is contemplating to file reference in the High Court, there is no stay. Therefore, the Department is bound to proceed and process the refund application in accordance with law and not doing so cannot be justified on any count.

3. In view of the above, the respondent authorities are directed to process the application of the petitioner for refund of the pre-deposit in accordance with law and decide the same within three months from today. Rule is made absolute with no order as to costs.

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(vjn)